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000513 7590 05/11/2005

WENDEROTH, LIND & PONACK, L.L.P.

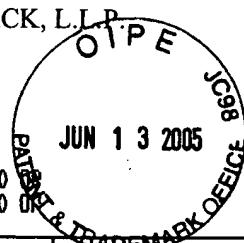
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(Depositor's name)

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/808,403	03/25/2004	Hideaki Shibata	2004_0490	5270

TITLE OF INVENTION: IMAGE CODING METHOD, IMAGE CODING AND DECODING METHOD, IMAGE CODING APPARATUS, AND IMAGE RECORDING AND REPRODUCTION APPARATUS

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	08/11/2005
EXAMINER	ART UNIT	CLASS-SUBCLASS			
COUSO, JOSE L	2621	382-239000			

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).	2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.	1 <u>Wenderoth, Lind & Ponack, L.L.P.</u>
<input type="checkbox"/> Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.		2 _____
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PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Matsushita Electric Industrial Co., Ltd. Osaka, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

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A check in the amount of the fee(s) is enclosed. Check No. 16873
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Authorized Signature Kenneth W. Fields

Date June 13, 2005

Typed or printed name Kenneth W. Fields

Registration No. 52,430

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